

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case No. 05-11576-DPW

PARTNERS HEALTHCARE
SYSTEM, INC.,

Defendant.

**DECLARATION OF SARAH E. HANCUR
IN SUPPORT OF DEFENDANT PARTNERS HEALTHCARE SYSTEM, INC.'S
RESPONSE TO PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT**

I, Sarah E. Hancur, hereby declare under penalty of perjury that the following testimony to the best of my knowledge is true and correct. If called to testify to the matters stated in this Declaration, I could and would testify truthfully thereto.

1. I am an associate at the law firm of McDermott Will & Emery LLP, located at 600 Thirteenth Street, NW, Washington, DC 20005.
2. Exhibit A to Partners Healthcare System, Inc.'s Response to Plaintiff's Motion for Summary Judgment ("Partners' Response") is a true and correct copy of Private Letter Ruling 109348-98 (also referred to as PLR 199910047).
3. Exhibit B to Partners' Response is a true and correct copy of Chief Counsel Advice Memorandum 200212029 (March 22, 2002).
4. Exhibit C to Partners' Response is a true and correct copy of Chief Counsel Advice Memorandum 200029030 (July 21, 2000).
5. Exhibit D to Partners' Response is a true and correct copy of *Minnesota v. Chater*,

No. 4-96-756, 1997 WL 33352908 (D. Minn. May 21, 1997), *aff'd sub nom. Minnesota v. Apfel*, 151 F.3d 742 (8th Cir. 1998).

6. Exhibit A to Partners' Response to Plaintiff's Statement of Undisputed Material Facts and Partners' Statement of Additional Undisputed Material Facts in Support of its Opposition to Plaintiff's Motion for Summary Judgment ("Partners' SUMF") is a true and correct copy of Partners' Articles of Organization.

7. Exhibit B to Partners' SUMF is a true and correct copy of Partners' IRS Determination Letter, dated February 10, 1999.

8. Exhibit C to Partners' SUMF is a true and correct copy of Schedule A to Partners' 2003 Form 990.

9. Exhibit F to Partners' SUMF is a true and correct copy of Partners' 2001 Form 941c.

Executed on: February 24, 2006

/s/ Sarah E. Hancur
SARAH E. HANCUR

WDC99 1201629-1.057158.0039

CERTIFICATE OF SERVICE

I hereby certify that this document filed through the ECF system will be sent electronically to the registered participants as identified on the Notice of Electronic Filing and paper copies will be sent to those indicated as non registered participants on February 24, 2006.

 /s/ Sarah E. Hancur
Sarah E. Hancur